



Summons

In the matter of Richard M. and Jessica R. (Christy) Kerger

Internal Revenue Service (Division): SMALL BUSINESS/SELF EMPLOYED

Industry/Area (name or number): SB/SE AREA 2 (22)

Periods: See Attachment 1 to Summons Form 2039 for Period Information

The Commissioner of Internal Revenue

To: Fifth Third Bank

At: MAIL DROP 1MOC2Q -3723 5050 KINGSLEY DR CINCINNATI, OH 45227

You are hereby summoned and required to appear before, an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

This summons requires the production of any and all documents regarding loans and/or lease contracts with Richard M Kerger 301-40-1083 and Jessica R (Christy) Kerger 286-64-7182 from 1/1/1993 until the date of compliance with this summons. All types of loans and lease contracts, including (but not limited to) mortgage loans, lines of credit, consumer loans and signature loans, are subject to this summons.

Specific documents required include (but are not limited to):

1. Current payoff amount(s)
2. Loan and/or lease application (s)
3. Promissory note(s)
4. Associated Deed(s) of Trust
5. Contract(s)
6. Current payment arrangements
7. Insurance documents
8. Copies of the three most recent forms of payment
9. List of all assets pledged to secure or purchased with the loan(s).
10. Any documented communications, both written and oral, from or to above named taxpayers with regards to any loans and/ or leases.

Personal appearance is not required if the required records are received by mail by the date specified by the summons.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

401 WEST NORTH STREET, LIMA, OH 45801-4256 (419) 224-5134

Place and time for appearance at 401 WEST NORTH STREET, LIMA, OH 45801-4256



Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 2039 (Rev. 10-2010)
Catalog Number 21405J

on the 16th day of September, 2011 at 12:00 o'clock p.m.

Issued under authority of the Internal Revenue Code this 12th day of August, 2011

Gwendolyn Brenner

Signature of Issuing Officer

Ronald K. Zielinski

Signature of Approving Officer (if applicable)

Revenue Officer

Title

Group Manager

Title

Exhibit 2

Original == to be kept by IRS



Service of Summons, Notice and Recordkeeper Certificates

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date

8/18/2011

Time

2:36 pm

**How
Summons
Was
Served**

1. ☐

I certify that I handed a copy of the summons, which contained the attestation required by § 7603, to the person to whom it was directed.

2. ☐

I certify that I left a copy of the summons, which contained the attestation required by § 7603, at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any):

3. ☒

I certify that I sent a copy of the summons, which contained the attestation required by § 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of § 7603(b). I sent the summons to the following address: Mail Drop 14022

5050 Kingsley Dr. Cincinnati, OH 45263

Signature

Dwendolyn Baxner

Title

Revenue Officer

4. This certificate is made to show compliance with IRC Section 7609. This certificate does not apply to summonses served on any officer or employee of the person to whose liability the summons relates nor to summonses in aid of collection, to determine the identity of a person having a numbered account or similar arrangement, or to determine

whether or not records of the business transactions or affairs of an identified person have been made or kept.

I certify that, within 3 days of serving the summons, I gave notice (Part D of Form 2039) to the person named below on the date and in the manner indicated.

Date of giving Notice: _____

Time: _____

Name of Noticee: _____

Address of Noticee (if mailed): _____

**How
Notice
Was
Given**

☐

I gave notice by certified or registered mail to the last known address of the noticee.

☐

I gave notice by handing it to the noticee.

☐

I left the notice at the last and usual place of abode of the noticee. I left the copy with the following person (if any).

☐

In the absence of a last known address of the noticee, I left the notice with the person summonsed.

☒

No notice is required.

Signature

Dwendolyn Baxner

Title

Revenue Officer

I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee consents to the examination.

Signature

Title

Attachment 1 to Summons Form 2039

In the matter of Richard M. and Jessica R. (Christy) Kerger

Period Information: December 31, 2000, December 31, 2001, December 31, 2002, December 31, 2003, December 31, 2004, December 31, 2005, December 31, 2006, December 31, 2007, December 31, 2009.

